

AMENDMENTS TO THE SPECIFICATION

Please amend the paragraph beginning on page 6, line 16, with the following rewritten paragraph.

--Now, if a percentage B% is determined as the ~~absorptance~~ transmittance, the absorptance that this corresponds to can be calculated based on the equation (5) given above when laser light that is the same as the processing laser light is irradiated on to a sample of thickness d which is of the same material as the material to be processed. The results of this calculation are taken as absorptance A%.--

Please amend the paragraph beginning on page 13, line 21, with the following rewritten paragraph.

--The absorptance calculator portion 41 calculates the absorptance of a sample S when it is irradiated by laser light L of the same wavelength as that irradiated onto the brittle material W to be processed using the set values of the thickness of the brittle material W to be processed, the thickness of the sample S and the absorptance input by operation of the input device 5. Specifically, by substituting the values of a thickness D of the brittle material W, a thickness d of the sample S and a ~~set-absorptance~~ transmittance value B% into the previously defined equation (5), it calculates an absorptance A% of the sample S.--

Please amend the paragraph beginning on page 14, line 27, with the following rewritten paragraph.

--Using the input device 5, such data as process shape data, the thickness d of the sample S and the thickness D of the brittle material W to be processed are entered into the processing device 4. Furthermore, it is decided what the ~~absorptance~~ transmittance (in %) of the laser light irradiated onto the brittle material of the thickness D should be, and the data processing device 4 is set to this determined value B%.--